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- (d) At the time application for registration or renewal is made [under the provisions of this section] ON A PRORATED BASIS, the applicant shall submit acceptable evidence of a surety bond in a form and with a surety approved by the Administrator and in an amount equal to the total annual fees required for all vehicles registered to the applicant IN ACCORDANCE WITH THIS SECTION.
- (e) The Administrator may adopt rules and regulations necessary for the [Administration]
  ADMINISTRATION and enforcement of the provisions of this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

## CHAPTER 809

(House Bill 1737)

AN ACT concerning

Withholding Tax - Penalty

FOR the purpose of providing certain penalties for employers who wilfully violate certain tax provisions; authorizing the Comptroller to establish rules and regulations and to revoke or suspend certain licenses; and providing for a certain operative date.

BY adding to

Article 81 - Revenue and Taxes Section 312A Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 312A be and it is hereby added